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# LOUISIANA PARTNERSHIP FOR CHILDREN AND FAMILIES

## FINANCIAL STATEMENTS

**DECEMBER 31, 2009**

*The mission of the Partnership is to improve the well-being of children and their families through public policy, communication, and the promotion of evidence-based programs.*

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date 12/22/10

**LOUISIANA PARTNERSHIP FOR CHILDREN AND FAMILIES  
FINANCIAL STATEMENTS  
DECEMBER 31, 2009**

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**A PROFESSIONAL ACCOUNTING CORPORATION**

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*Louisiana Society of Certified Public Accountants*  
*American Institute of Certified Public Accountants*  
*Association of Governmental Accountants*  
*Governmental Audit Quality Control Center*

**INDEPENDENT ACCOUNTANTS' REVIEW REPORT**

Board of Directors of  
Louisiana Partnership for Children and Families  
P. O. Box 64507  
Baton Rouge, Louisiana 70896

We have reviewed the accompanying statement of financial position of Louisiana Partnership for Children and Families (a non-profit organization) as of December 31, 2009, and the related statements of activities, functional expenses and cash flows for the year then ended. All information included in these financial statements is the representation of the management of Louisiana Partnership for Children and Families.

Our review was conducted in accordance with *Statements on Standards for Accounting and Review Services* issued by the American Institute of Certified Public Accountants and applicable standards of *Government Auditing Standards* issued by the Comptroller General of the United States of America. A review consists principally of inquiries of organization personnel and analytical procedures applied to financial data. It is substantially less in scope than an audit in accordance with generally accepted auditing standards, the objective of which is the expression of an opinion regarding the financial statements taken as a whole. Accordingly, we do not express such an opinion.

Based on our review, we are not aware of any material modifications that should be made to the accompanying financial statements in order for them to be in conformity with generally accepted accounting principles.

In accordance with the *Louisiana Governmental Audit Guide* and the provisions of state law, we have issued a reported, dated August 21, 2010, on the results of our agreed-upon procedures.



Mary Sue Stages, CPA,  
A Professional Accounting Corporation  
August 21, 2010

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## FINANCIAL STATEMENTS

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**LOUISIANA PARTNERSHIP FOR CHILDREN AND FAMILIES**  
**STATEMENT OF ACTIVITIES**  
**YEAR ENDED DECEMBER 31, 2009**

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**UNRESTRICTED NET ASSETS**

**SUPPORT AND OTHER GAINS**

Contributions	\$ 11,381.84
Member dues	4,474.25
Total Unrestricted Support and Other Gains	<u>15,856.09</u>

**NET ASSETS RELEASED FROM RESTRICTIONS**

Satisfaction of purpose restrictions	<u>225,552.04</u>
Total Unrestricted Support and Other Gains and Reclassifications	241,408.13

**EXPENSES**

Program Services	
Early childhood advocacy	225,552.04
Supporting Services	
General, administrative and fundraising	13,356.63
Total Expenses	<u>238,908.67</u>

INCREASE IN UNRESTRICTED NET ASSETS	2,499.46
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**TEMPORARILY RESTRICTED NET ASSETS**

Support from Louisiana Children's Trust Fund	78,695.00
Support from private foundations and partnerships	182,891.87
Net Assets Released from Restrictions:	
Satisfaction of purpose restrictions	<u>(225,552.04)</u>

INCREASE IN TEMPORARILY RESTRICTED NET ASSETS	<u>36,034.83</u>
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CHANGE IN NET ASSETS	38,534.29
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NET ASSETS, BEGINNING OF PERIOD	<u>15,284.23</u>
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NET ASSETS, END OF PERIOD	<u><u>53,818.52</u></u>
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See Accompanying Notes and Accountants' Report

**LOUISIANA PARTNERSHIP FOR CHILDREN AND FAMILIES**  
**STATEMENT OF FINANCIAL POSITION**  
**DECEMBER 31, 2009**

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ASSETS

Cash and cash equivalents	\$ 43,818.52
Accounts receivable	<u>10,000.00</u>
TOTAL ASSETS	<u><u>53,818.52</u></u>

LIABILITIES

-

NET ASSETS

Temporarily restricted for programs	36,034.83
Unrestricted	<u>17,783.69</u>
Total Net Assets	<u>53,818.52</u>
TOTAL LIABILITIES AND NET ASSETS	<u><u>53,818.52</u></u>

See Accompanying Notes and Accountants' Report

**LOUISIANA PARTNERSHIP FOR CHILDREN AND FAMILIES**  
**STATEMENT OF CASHFLOWS**  
**YEAR ENDED DECEMBER 31, 2009**

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**CASH FLOWS FROM OPERATING ACTIVITIES**

Cash received from members	\$ 4,474.25
Cash received from contributions	11,381.84
Cash received from grants/private donors	251,586.87
Cash paid to contractors for professional services	(191,031.41)
Cash paid to suppliers for goods/services	<u>(53,097.12)</u>

Net Cash Provided by Operating Activities	23,314.43
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**CASH FLOWS FROM INVESTING ACTIVITIES**

-

**CASH FLOWS FROM FINANCING ACTIVITIES**

-

NET INCREASE IN CASH AND CASH EQUIVALENTS	23,314.43
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CASH AND CASH EQUIVALENTS, BEGINNING OF PERIOD	<u>20,504.09</u>
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CASH AND CASH EQUIVALENTS, END OF PERIOD	<u><u>43,818.52</u></u>
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**RECONCILIATION OF CHANGE IN NET ASSETS TO NET  
CASH PROVIDED BY OPERATING ACTIVITIES**

Change in net assets	\$ 38,534.29
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Adjustments to Reconcile Change in Net Assets to  
Net Cash Provided by Operating Activities:

(Increase) decrease in assets:	
Accounts receivable	(10,000.00)
Increase (decrease) in liabilities:	
Accounts payable	<u>(5,219.86)</u>

Net Cash Provided by Operating Activities	<u><u>23,314.43</u></u>
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See Accompanying Notes and Accountants' Report

**LOUISIANA PARTNERSHIP FOR CHILDREN AND FAMILIES**  
**STATEMENT OF FUNCTIONAL EXPENSES**  
**YEAR ENDED DECEMBER 31, 2009**

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<u>Account Name</u>	<u>Program Services</u>	<u>Support Services</u>	<u>Total</u>
	<u>Early Childhood</u>	<u>Gen, Admin &amp; Fundraising</u>	
Communications	19,451.82	1,250.94	20,702.76
Conferences and meetings	14,124.88	2,575.81	16,700.69
Dues/memberships	970.00	-	970.00
Office and supplies	2,673.84	798.89	3,472.73
Professional fees/director	58,500.00	6,500.00	65,000.00
Professional fees/branding and marketing	93,223.31	-	93,223.31
Professional fees/programs	35,855.85	1,952.25	37,808.10
Taxes and licenses	-	55.00	55.00
Travel	752.34	223.74	976.08
Total	225,552.04	13,356.63	238,908.67

See Accompanying Notes and Accountants' Report



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## **NOTES TO FINANCIAL STATEMENTS**

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**LOUISIANA PARTNERSHIP FOR CHILDREN AND FAMILIES  
INDEX TO NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2009**

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**LOUISIANA PARTNERSHIP FOR CHILDREN AND FAMILIES**  
**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 2009**

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**NOTE 1 – NATURE OF ACTIVITIES AND SIGNIFICANT ACCOUNTING POLICIES**

**Nature of Activities**

Louisiana Partnership for Children and Families (hereafter referred to as the Partnership), a Louisiana non-profit organization, is domiciled in Baton Rouge, Louisiana. Its operations encompass the entire State of Louisiana. Its mission is to improve the well-being of children and their families. It accomplishes this through public policy, communication and the promotion of evidence-based programs.

The Partnership's support comes primarily from grants and contributions.

The accounting policies of the Partnership conform to accounting principles generally accepted in the United States of America as applicable to non-profit organizations. The significant accounting policies are as follows:

**Method of Accounting**

The financial statements of the Partnership have been prepared utilizing the accrual basis of accounting.

**Financial Statement Presentation**

The Partnership has adopted Statement of Financial Accounting Standards (SFAS) No. 117, *"Financial Statements of Not-for-Profit Organizations"*. Under SFAS No. 117, the Partnership is required to report information regarding its financial position and activities according to three classes of net assets: unrestricted net assets, temporarily restricted net assets and permanently restricted net assets. In addition, it is required to present a statement of cash flows.

**Contributions**

The Partnership has elected to adopt SFAS No. 116, *"Accounting for Contributions Received and Contributions Made"*. In accordance with SFAS No. 116, contributions received are recorded as unrestricted, temporarily restricted or permanently restricted support depending on the existence and/or nature of any donor restrictions. Restricted net assets are reclassified to unrestricted net assets upon satisfaction of the time or purpose of the restriction.

**Contributed Goods and Services**

No amounts have been recognized in the accompanying financial statements because not all of the criteria for recognition under SFAS No. 116, *"Accounting for Contributions Received and Contributions Made"*, were satisfied.

**Estimates**

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

**LOUISIANA PARTNERSHIP FOR CHILDREN AND FAMILIES**  
**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 2009**

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**Cash and Cash Equivalents**

For purposes of the statements of cash flows, the Partnership considers all highly liquid investments available for current use with an initial maturity of three months or less to be cash equivalents.

**Inventory**

Inventory of the Partnership includes only office supplies and printed materials, the amount of which is considered immaterial. Therefore, the acquisition of these items is expensed when purchased, and the inventory on hand at year-end is not reported.

**Accounts Receivable**

The Partnership uses the direct write-off method of accounting for uncollectible receivables. Use of this method is not materially different from the allowance method required by generally accepted accounting principles as all receivables are considered collectible. For this reason, there is no allowance recorded in the accompanying financial statements.

**Property and Equipment**

Donations of property and equipment are recorded as support at their estimated fair value. Such donations are reported as unrestricted support unless the donor has restricted the donated assets to a specific purpose. Assets donated with explicit restrictions regarding their use and contributions of cash that must be used to acquire property and equipment are reported as restricted support. Property and equipment purchased by the Partnership is recorded at cost. They are depreciated using the straight-line method over the estimated useful lives of the assets (10 – 25 years for buildings; 3 – 7 years for equipment/furniture). Capital assets with an original cost of \$500 or greater are capitalized. Interest during the construction or renovation of long-lived assets is normally capitalized. The earnings on the borrowings reduce this amount during the same period, if any.

**Functional Allocation of Expenses**

The costs of providing the various programs and supporting services of the Partnership have been summarized on a functional basis in the statements of activities. Accordingly, certain costs have been allocated among the programs and supporting services benefited.

**Income Taxes**

The Partnership is a not-for-profit organization that is exempt from income taxes under Section 501(c)(3) of the Internal Revenue Code. Accordingly, no liability or expense has been recorded in the accompanying financial statements.

LOUISIANA PARTNERSHIP FOR CHILDREN AND FAMILIES  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2009

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NOTE 2 – CASH AND CASH EQUIVALENTS

Cash and cash equivalents (book balances) include the following:

Demand deposits	\$ <u>43,818.52</u>
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NOTE 3 – RECEIVABLES

Receivables at December 31, 2009, include the following:

Children's Trust Fund	\$ <u>10,000.00</u>
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NOTE 4 – LEASES

*Operating Leases.* The Partnership does not have any operating leases.

*Capital Leases.* The Partnership does not have any capital leases.

NOTE 5 – NET ASSETS RELEASED FROM RESTRICTIONS

Net assets were released from donor restrictions by incurring expenses satisfying the restricted purpose or by the expiration of time during the year. During 2009, net assets in the amount of \$225,552.04 were released as described below.

Purpose restriction accomplished:

Coordination and implementation of:

Staffing	\$ 65,000.00
Conferences/communications	33,576.70
Education programs	<u>126,975.34</u>

Total	<u>225,552.04</u>
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NOTE 6 – TEMPORARILY RESTRICTED NET ASSETS

Cash and receivables for the purpose of programs specific to the Partnership's mission on hand at December 31, 2009, amounted to \$36,034.83. These are separately identified on the statement of financial position from unrestricted net assets.

NOTE 7 – FUNCTIONAL ALLOCATION OF EXPENSES

The costs of providing the various programs and supporting services of the Partnership have been summarized on a functional basis in the statement of activities. Accordingly, certain costs have been allocated among the programs and supporting services benefited. This allocation is summarized in the statement of functional expenses.

**LOUISIANA PARTNERSHIP FOR CHILDREN AND FAMILIES**  
**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 2009**

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**NOTE 8 – LIQUIDITY OF ASSETS AND LIABILITIES**

The liquidity of the Partnership's assets and liabilities are as follows:

Cash and cash equivalents	\$ 43,818.52
Receivables	<u>10,000.00</u>
 Total Current Assets	 53,818.52
 Payables	 <u>.00</u>
 Liquidity	 <u>53,818.52</u>

**NOTE 9 – RELATED PARTY TRANSACTIONS**

There are no related party transactions that are required to be reported or disclosed in the accompanying financial statements.

**NOTE 10 – COMMITMENTS AND CONTINGENCIES**

*Litigation and Claims.* There is currently no litigation against or on behalf of the Partnership.

**NOTE 11 – SUBSEQUENT EVENTS**

There were no events that have occurred between the close of the year and the date of this report that would significantly impact these financial statements such as would require reporting or disclosure.

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## **AGREED-UPON PROCEDURES**

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**MARY SUE STAGES, CPA**  
**A PROFESSIONAL ACCOUNTING CORPORATION**

.....  
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*Louisiana Society of Certified Public Accountants*  
*American Institute of Certified Public Accountants*  
*Association of Governmental Accountants*  
*Governmental Audit Quality Control Center*

**INDEPENDENT ACCOUNTANTS' REPORT**  
**ON APPLYING AGREED-UPON PROCEDURES**

Board of Directors of  
Louisiana Partnership for Children and Families  
P. O. Box 64507  
Baton Rouge, Louisiana 70896

We have performed the procedures included in the *Louisiana Government Audit Guide* and enumerated below, which were agreed to by the management of the Louisiana Partnership for Children and Families and the Legislative Auditor, State of Louisiana, solely to assist the users in evaluating management's assertions about the Louisiana Partnership for Children and Families' compliance with certain laws and regulations during the year ended December 31, 2009 included in the accompanying *Louisiana Attestation Questionnaire*. Management of the Partnership is responsible for its financial records and compliance with applicable laws and regulations. This agreed-upon procedures engagement was performed in accordance with attestation standards established by the American Institute of Certified Public Accountants and applicable standards of *Government Auditing Standards*. The sufficiency of these procedures is solely the responsibility of the specified users of the report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

**Public Bid Law**

1. Select all expenditures made during the year for material and supplies exceeding \$20,000, or public works exceeding \$100,000, and determine whether such purchases were made in accordance with LSA-RS 38:2211-2251 (the public bid law) or R.S. 39:1551-39:1755 (the state procurement code), whichever is applicable.

The cash disbursement journal was scanned and there were no expenditures exceeding \$20,000 for materials or supplies or public works exceeding \$100,000.



## **Code of Ethics for Public Officials and Public Employees**

2. Obtain from management a list of the immediate family members of each board member as defined by LSA-RS 42:1101-1124 (the code of ethics), and a list of outside business interest of all board members and employees, as well as their immediate families.

Not applicable

3. Obtain from management a listing of all employees paid during the period under examination.

Not applicable

4. Determine whether any of those employees included in the listing obtained from management in agreed-upon procedure (3) were also included on the listing obtained from management in agreed-upon procedure (2) as immediate family members.

Not applicable

### **Budgeting**

5. Obtain a copy of the legally adopted budget and all amendments.

Management provided us with a copy of the original budget. There were no amendments.

6. Trace the budget adoption and amendments to the minute book.

The original budget was adopted at a regularly schedule meeting.

7. Compare the revenues and expenditures of the final budget to actual revenues and expenditures to determine if actual revenues failed to meet budgeted revenues by 5% or more or if actual expenditures exceed budgeted amounts by 5% or more.

We compared the revenues and expenditures of the final budget to actual revenues and expenditures. There were no violations.

### **Accounting and Reporting**

8. Randomly select 6 disbursements made during the period under examination and:

(a) trace payments to supporting documentation as to proper amount and payee;

We examined supporting documentation for each of the six selected disbursements and found that payment was for the proper amount and made to the correct payee.

(b) determine if payments were properly coded to the correct fund and general ledger account; and

All six of the payments were coded to the correct fund and general ledger account.

- (c) determine whether payments received approval from proper authorities.

Inspection of documentation supporting each of the six selected disbursements indicated appropriate approval.

#### Meetings

9. Examine evidence indicating that agendas for meetings recorded in the minute book were posted or advertised as required by LSA-RS 42:1 through 42:12 (the open meetings law).

Not applicable

#### **Debt**

10. Examine bank deposits for the period under examination and determine whether any such deposits appear to be proceeds of bank loans, bonds, or like indebtedness.

We inspected copies of all bank deposit slips for the period under examination and noted no deposits that appeared to be proceeds of bank loans, bonds or like indebtedness.

#### Advances and Bonuses

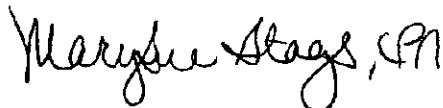
11. Examine payroll records and minutes for the year to determine whether any payments have been made to employees, which may constitute bonuses, advance, or gifts.

There are no employees.

The prior year report, dated June 23, 2009, did not include any findings or management issues.

We were not engaged to, and did not perform an examination, the objective of which would be the expression of an opinion on management's assertions. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the use of management of the Louisiana Partnership for Children and Families and the Legislative Auditor, State of Louisiana, and should not be used by those who have not agreed to the procedures and taken responsibility for the sufficiency of the procedures for their purposes. Under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.



Mary Sue Stages, CPA  
A Professional Accounting Corporation  
August 21, 2010

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## **SUPPLEMENTAL INFORMATION**

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**LOUISIANA ATTESTATION QUESTIONNAIRE**  
**(For Attestation Engagements of Government)**

Mary Sue Stages, CPA, APAC  
P. O. Box 30  
Baker, Louisiana 70704-0030

In connection with your review of our financial statements as of December 31, 2009, and for the year then ended, and as required by Louisiana Revised Statute 24:513 and the *Louisiana Governmental Audit Guide*, we make the following representations to you. We accept full responsibility for our compliance with the following laws and regulations and the internal controls over compliance with such laws and regulations. We have evaluated our compliance with the following laws and regulations prior to making these representations.

These representations are based on the information available to us as of June 30, 2010.

**Public Bid Law**

It is true that we have complied with the public bid law, LSA-RS Title 38:2212, and, where applicable, the regulations of the Division of Administration, State Purchasing Office.

Yes [ ☒ ] No [ ☐ ]

**Code of Ethics for Public Officials and Public Employees**

It is true that no employees or officials have accepted anything of value, whether in the form of a service, loan, or promise, from anyone that would constitute a violation of LSA-RS 42:1101-1124.

Yes [ ☐ ] No [ ☐ ] *NA*

It is true that no member of the immediate family of any member of the governing authority, or the chief executive of the governmental entity, has been employed by the governmental entity after April 1, 1980, under circumstances that would constitute a violation of LSA-RS 42:1119.

Yes [ ☐ ] No [ ☐ ] *NA*

**Budgeting**

We have complied with the state budgeting requirements of the Local Government Budget Act (LSA-RS 39:1301-14) or the budget requirements of LSA-RS 39:34.

Yes [ ☒ ] No [ ☐ ]

### Accounting and Reporting

All non-exempt governmental records are available as a public record and have been retained for at least three years, as required by LSA-RS 44:1, 44:7, 44:31, and 44:36.

Yes [ ☒ ] No [ ☐ ]

We have filed our annual financial statements in accordance with LSA-RS 24:514, 33:463, and/or 39:92, as applicable.

Yes [ ☒ ] No [ ☐ ]

We have had our financial statements audited or compiled in accordance with LSA-RS 24:513.

Yes [ ☒ ] No [ ☐ ]

### Meetings

We have complied with the provisions of the Open Meetings Law, provided in RS 42:1 through 42:12.

Yes [ ☐ ] No [ ☒ ]

### Debt

It is true we have not incurred any indebtedness, other than credit for 90 days or less to make purchases in the ordinary course of administration, nor have we entered into any lease-purchase agreements, without the approval of the State Bond Commission, as provided by Article VII, Section 8 of the 1974 Louisiana Constitution, Article VI, Section 33 of the 1974 Louisiana Constitution, and LSA-RS 39:1410.60-1410.65.

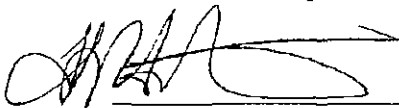
Yes [ ☐ ] No [ ☒ ]

### Advances and Bonuses

It is true we have not advanced wages or salaries to employees or paid bonuses in violation of Article VII, Section 14 of the 1974 Louisiana Constitution, LSA-RS 14:138, and AG opinion 79-729.

Yes [ ☐ ] No [ ☒ ]

We have disclosed to you all known noncompliance of the foregoing laws and regulations, as well as any contradictions to the foregoing representations. We have made available to you documentation relating to the foregoing laws and regulations. We have provided you with any communications from regulatory agencies or other sources concerning any possible noncompliance with the foregoing laws and regulations, including any communications received between the end of the period under examination and the issuance of this report. We acknowledge our responsibility to disclose to you any known noncompliance which may occur subsequent to the issuance of your report.



\_\_\_\_\_  
Mayor/Clerk/Director 6/30/10 Date

*Signatures as applicable*

**LOUISIANA PARTNERSHIP FOR CHILDREN AND FAMILIES  
SCHEUDLE OF FINDINGS AND RESPONSES  
YEAR ENDED DECEMBER 31, 2009**

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We have reviewed the basic financial statements of the Louisiana Partnership for Children and Families as of and for the year ended December 31, 2009, and have issued our report thereon dated August 21, 2010. We conducted our review in accordance with *Statements on Standards for Accounting and Review Services* issued by the American Institute of Certified Public Accountants and applicable standards of *Government Auditing Standards*, issued by the Comptroller General of the United States. Our review did not reveal any material modifications that should be made to these financial statements as of December 31, 2009, in order for them to be in conformity with generally accepted accounting principles.

**Section I      Financial Statement Findings**

2010-01      Compliance with Audit Law

*Criteria.* Louisiana Revised Statute 24:513 requires that a reviewed financial statement be submitted to the Legislative Auditor within six months of the close of an entity's fiscal year. This equates to June 30<sup>th</sup> for the Partnership. This deadline was not met for the year ended December 31, 2009.

*Condition.* N/A

*Impact.* The District is not in compliance with applicable laws.

*Recommendation.* N/A

*Management's Response.* This was an isolated incidence. Our books and records had been provided to the independent accountant. However, she was not aware that the information had been provided until it was too late to complete the engagement by the due date.

**Section II      Federal Award Findings and Questioned Costs**

N/A

**LOUISIANA PARTNERSHIP FOR CHILDREN AND FAMILIES  
MANAGEMENT'S CORRECTIVE ACTION PLAN  
YEAR ENDED DECEMBER 31, 2009**

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**Section I        Compliance Material to the Financial Statements**

Please refer to management's response in the schedule of findings and questioned costs.

**Section II        Compliance and Internal Control Material to Federal Awards**

N/A

**Section III       Management Letter**

N/A